

		FOR OHF USE					

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**2001**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF PUBLIC AID**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2001)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0004861</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>																									
<b>Facility Name:</b> <u>Elston Nursing and Rehabilitation Centre</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2001</u> to <u>12/31/2001</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.																									
<b>Address:</b> <u>4340 North Keystone</u> <u>Chicago</u> <u>60641</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																									
<b>County:</b> <u>Cook</u>		<b>Officer or Administrator of Provider</b> (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____																									
<b>Telephone Number:</b> <u>(773) 545-8700</u> <b>Fax #</b> <u>(773) 545-9444</u>		<b>Paid Preparer</b> (Signed) _____ (Date) _____ (Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u> (Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>																									
<b>IDPA ID Number:</b> <u>362493517001</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																									
<b>Date of Initial License for Current Owners:</b> <u>1/01/1971</u>																											
<b>Type of Ownership:</b> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table>		<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____			
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																									
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	<input type="checkbox"/> Limited Liability Co.																										
	<input type="checkbox"/> Trust																										
	<input type="checkbox"/> Other _____																										
<b>In the event there are further questions about this report, please contact:</b> <b>Name:</b> <u>Charles J. Fischer</u> <b>Telephone Number:</b> <u>(312) 634-3400</u> <b>Please send copies of any audit adjustments to address above.</b>																											

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre# 0004861 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>84</u>	Skilled (SNF)	<u>84</u>	<u>30,660</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>33</u>	Intermediate (ICF)	<u>33</u>	<u>12,045</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>117</u>	TOTALS	<u>117</u>	<u>42,705</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>10,070</u>	<u>1,201</u>	<u>1,833</u>	<u>13,104</u>	8
9	SNF/PED					9
10	ICF	<u>24,069</u>	<u>1,447</u>	<u>266</u>	<u>25,782</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>34,139</u>	<u>2,648</u>	<u>2,099</u>	<u>38,886</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 91.06%

D. How many bed-hold days during this year were paid by Public Aid?

226 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 1/01/71

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date                      NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter numberof beds certified 24 and days of care provided 1,494Medicare Intermediary Mutual of Omaha

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year? YES ☐ NO ☒Tax Year: 10/31/01 Fiscal Year: 12/31/01

\* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	165,770	23,226	11,174	200,170		200,170		200,170		1
2	Food Purchase		229,746		229,746	(11,819)	217,927	(4,978)	212,949		2
3	Housekeeping	78,998	34,264		113,262		113,262		113,262		3
4	Laundry	43,518	4,653	5,612	53,783		53,783		53,783		4
5	Heat and Other Utilities			67,940	67,940		67,940	3,540	71,480		5
6	Maintenance	43,150	23,408	39,731	106,289		106,289	15,339	121,628		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	331,436	315,297	124,457	771,190	(11,819)	759,371	13,901	773,272		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	1,406,713	129,250	6,520	1,542,483	(17,205)	1,525,278	(24,947)	1,500,331		10
10a	Therapy		755	91,311	92,066		92,066	(651)	91,415		10a
11	Activities	73,263	6,756	2,515	82,534		82,534		82,534		11
12	Social Services	23,429		1,332	24,761		24,761		24,761		12
13	Nurse Aide Training										13
14	Program Transportation			1,120	1,120		1,120		1,120		14
15	Other (specify):* Religious Consult			480	480		480		480		15
16	<b>TOTAL Health Care and Programs</b>	1,503,405	136,761	109,278	1,749,444	(17,205)	1,732,239	(25,598)	1,706,641		16
	<b>C. General Administration</b>										
17	Administrative	128,347		122,871	251,218		251,218	(122,871)	128,347		17
18	Directors Fees										18
19	Professional Services			41,361	41,361	(4,752)	36,609	8,556	45,165		19
20	Dues, Fees, Subscriptions & Promotions			16,981	16,981		16,981	542	17,523		20
21	Clerical & General Office Expenses	182,881	31,200	18,073	232,154		232,154	20,897	253,051		21
22	Employee Benefits & Payroll Taxes			313,198	313,198	11,819	325,017	27,395	352,412		22
23	Inservice Training & Education			1,180	1,180		1,180	242	1,422		23
24	Travel and Seminar							597	597		24
25	Other Admin. Staff Transportation			10,822	10,822	(6,324)	4,498	1,323	5,821		25
26	Insurance-Prop.Liab.Malpractice			80,822	80,822		80,822	46	80,868		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	311,228	31,200	605,308	947,736	743	948,479	(63,273)	885,206		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,146,069	483,258	839,043	3,468,370	(28,281)	3,440,089	(74,970)	3,365,119		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			80,590	80,590		80,590	45,607	126,197			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			(11)	(11)		(11)	169,378	169,367			32
33	Real Estate Taxes					4,752	4,752	105,663	110,415			33
34	Rent-Facility & Grounds			771,663	771,663		771,663	(771,663)				34
35	Rent-Equipment & Vehicles			3,500	3,500	6,324	9,824	4,337	14,161			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			855,742	855,742	11,076	866,818	(446,678)	420,140			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		33,529	3,576	37,105	17,430	54,535		54,535			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			64,056	64,056		64,056		64,056			42
43	Other (specify):* <b>Non-Allowable</b>			27,998	27,998	(225)	27,773	(27,773)				43
44	<b>TOTAL Special Cost Centers</b>		33,529	95,630	129,159	17,205	146,364	(27,773)	118,591			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,146,069	516,787	1,790,415	4,453,271		4,453,271	(549,421)	3,903,850			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 5

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
	Amount	Refer-	OHF USE	
NON-ALLOWABLE EXPENSES		ence	ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals				4
5 Telephone, TV & Radio in Resident Rooms				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation				9
10 Interest and Other Investment Income	(41,338)	32		10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(544)	43		13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment	(3,201)	43		19
20 Contributions	(4,250)	43		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers				22
23 Malpractice Insurance for Individuals				23
24 Bad Debt	(1,561)	43		24
25 Fund Raising, Advertising and Promotional	(2,733)	43		25
26 Income Taxes and Illinois Personal Property Replacement Tax	(10,000)	43		26
27 Nurse Aide Training for Non-Employees				27
28 Yellow Page Advertising	(5,484)	43		28
29 Other-Attach Schedule See Attached Schedule F	(22,951)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (92,062)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	(457,359)		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (457,359)		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B) )	\$ (549,421)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport.		X	\$		38
39					39
40 Gift and Coffee Shops		X			40
41 Barber and Beauty Shops		X			41
42 Laboratory and Radiology		X			42
43 Prescription Drugs		X			43
44 Exceptional Care Program	X		17,430	Ln10,C2	44
45 Other-Attach Schedule		X		Ln43,C2	45
46 Other-Attach Schedule		X			46
47 TOTAL (C): (sum of lines 38-46)			\$ 17,430		47

SEE ACCOUNTANTS' COMPILATION REPORT

Elston Nursing and Rehabilitation CentreID# 0004861Report Period Beginning: 1/01/2001Ending: 12/31/2001

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Adjust Mgt. Co. Medical Supplies "A" To Cost	\$ (18,170)	10	1
2	Adjust Mgt. Co. Medical Supplies "Other" To Cost	(6,777)	10	2
3	Adjust Mgt. Co. Food To Cost	(4,978)	2	3
4	Non-allowable Professional Fees	(3,933)	19	4
5	Defer 2001 Painting and Decorating	(1,688)	6	5
6	Amortization of 2001 Deferred Maintenance	12,595	6	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(22,951)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Elston Nursing and Rehabilitation Centre# 0004861

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,978)	0	0	0	0	0	0	0	0	0	0	(4,978)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,540	0	0	0	0	0	0	0	0	3,540	5
6	Maintenance	10,907	0	4,432	0	0	0	0	0	0	0	0	15,339	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>5,929</b>	<b>0</b>	<b>7,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,901</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(24,947)	0	0	0	0	0	0	0	0	0	0	(24,947)	10
10a	Therapy	0	0	0	0	(651)	0	0	0	0	0	0	(651)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(24,947)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(651)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(25,598)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(122,871)	0	0	0	0	0	0	0	0	(122,871)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,933)	0	12,489	0	0	0	0	0	0	0	0	8,556	19
20	Fees, Subscriptions & Promotions	0	0	542	0	0	0	0	0	0	0	0	542	20
21	Clerical & General Office Expenses	0	0	18,634	2,069	194	0	0	0	0	0	0	20,897	21
22	Employee Benefits & Payroll Taxes	0	0	27,295	0	100	0	0	0	0	0	0	27,395	22
23	Inservice Training & Education	0	0	242	0	0	0	0	0	0	0	0	242	23
24	Travel and Seminar	0	0	597	0	0	0	0	0	0	0	0	597	24
25	Other Admin. Staff Transportation	0	0	1,323	0	0	0	0	0	0	0	0	1,323	25
26	Insurance-Prop.Liab.Malpractice	0	0	46	0	0	0	0	0	0	0	0	46	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(3,933)</b>	<b>0</b>	<b>(61,703)</b>	<b>2,069</b>	<b>294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(63,273)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(22,951)</b>	<b>0</b>	<b>(53,731)</b>	<b>2,069</b>	<b>(357)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(74,970)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Elston Nursing and Rehabilitation Centre# 0004861

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	12,224	33,383	0	0	0	0	0	0	0	45,607	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(41,338)	0	16,444	194,283	(11)	0	0	0	0	0	0	169,378	32
33	Real Estate Taxes	0	0	4,309	101,354	0	0	0	0	0	0	0	105,663	33
34	Rent-Facility & Grounds	0	0	0	(771,663)	0	0	0	0	0	0	0	(771,663)	34
35	Rent-Equipment & Vehicles	0	0	4,337	0	0	0	0	0	0	0	0	4,337	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(41,338)</b>	<b>0</b>	<b>37,314</b>	<b>(442,643)</b>	<b>(11)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(446,678)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(27,773)	0	0	0	0	0	0	0	0	0	0	(27,773)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(27,773)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,773)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(92,062)</b>	<b>0</b>	<b>(16,417)</b>	<b>(440,574)</b>	<b>(368)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(549,421)</b>	<b>45</b>

Facility Name & ID Number Elston Nursing and Rehabilitation Centre# 0004861

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>Glen Oaks Nursing &amp; Rehabilitation Centre,Ltd</u>	<u>Northbrook</u>	<u>SEE ATTACHED SCHEDULE A</u>		
		<u>GlenCrest Nursing &amp; Rehabilitation Centre,Ltd</u>	<u>Chicago</u>			
		<u>GlenBridge Nursing &amp; Rehabilitation Centre,Ltd</u>	<u>Niles</u>			
		<u>GlenShire Nursing &amp; Rehabilitation Centre,Ltd</u>	<u>Richton Park</u>			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V		\$			\$	\$
2	V	<u>Total from Page 6A</u>	<u>122,871</u>	<u>Glen Health and Home Management, Inc.</u>	<u>A</u>	<u>106,454</u>	<u>(16,417)</u>
3	V						
4	V	<u>Total from Page 6B</u>	<u>771,663</u>	<u>Elston Real Estate &amp; Development, L.L.C.</u>	<u>B</u>	<u>331,089</u>	<u>(440,574)</u>
5	V						
6	V	<u>Total from Page 6C</u>	<u>1,294</u>	<u>Therapy Masters, Inc.</u>	<u>C</u>	<u>926</u>	<u>(368)</u>
7	V						
8	V			<u>OWNERSHIP REFERENCE:</u>			
9	V			<u>A: Owned 100.00 % by Sidney Glenner through attribution</u>			
10	V			<u>B: Owned 60.00 % constructively by Sidney Glenner</u>			
11	V			<u>C: Owned 60.00 % by Sidney Glenner and 40.00 % by Barry Ray</u>			
12	V						
13	V						
14	Total		\$ <u>895,828</u>			\$ <u>438,469</u>	\$ * <u>(457,359)</u>

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning: 1/01/2001

Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fees	\$ 122,871	Glen Health & Home Management, Inc.	A	\$	\$ (122,871)
16	V	5 Utilities		Glen Health & Home Management, Inc.	A	3,540	3,540
17	V	6 Repairs and Maintenance		Glen Health & Home Management, Inc.	A	4,432	4,432
18	V	19 Professional Fees		Glen Health & Home Management, Inc.	A	12,489	12,489
19	V	20 Licenses, Permits and Inspection		Glen Health & Home Management, Inc.	A	542	542
20	V	21 Clerical		Glen Health & Home Management, Inc.	A	18,634	18,634
21	V	22 Employee Benefits and Payroll		Glen Health & Home Management, Inc.	A	27,295	27,295
22	V	23 Training and Education		Glen Health & Home Management, Inc.	A	242	242
23	V	32 Amortization of Mortgage Cost		Glen Health & Home Management, Inc.	A	1,001	1,001
24	V	25 Auto Expenses		Glen Health & Home Management, Inc.	A	1,323	1,323
25	V	26 Insurance		Glen Health & Home Management, Inc.	A	46	46
26	V	30 Depreciation		Glen Health & Home Management, Inc.	A	12,224	12,224
27	V	32 Interest		Glen Health & Home Management, Inc.	A	15,443	15,443
28	V	33 Real Estate Taxes		Glen Health & Home Management, Inc.	A	4,309	4,309
29	V	35 Equipment and Vehicle Rental		Glen Health & Home Management, Inc.	A	4,337	4,337
30	V	24 Travel		Glen Health & Home Management, Inc.	A	597	597
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 122,871			\$ 106,454	\$ * (16,417)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning: 1/01/2001

Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	21 Clerical	\$	Elston Real Estate & Development, L.L.C.	B	\$ 2,069	\$ 2,069
16	V	30 Depreciation		Elston Real Estate & Development, L.L.C.	B	33,383	33,383
17	V	32 Interest Expense		Elston Real Estate & Development, L.L.C.	B	204,755	204,755
18	V	34 Rental Income	771,663	Elston Real Estate & Development, L.L.C.	B		(771,663)
19	V	33 Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	101,354	101,354
20	V	32 Interest Income		Elston Real Estate & Development, L.L.C.	B	(13,671)	(13,671)
21	V	32 Amortization of Mortgage Costs		Elston Real Estate & Development, L.L.C.	B	3,199	3,199
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 771,663			\$ 331,089	\$ * (440,574)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning: 1/01/2001

Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 1,283	Therapy Masters, Inc.	C	\$	\$ (1,283)
16	V	21 Clerical		Therapy Masters, Inc.	C	194	194
17	V	32 Interest	11	Therapy Masters, Inc.	C		(11)
18	V	10a Therapy		Therapy Masters, Inc.	C	632	632
19	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	100	100
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,294			\$ 926	\$ * (368)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	127,022	13	22.00 %	Salary	\$ 12,978	Ln 17, Col 1	1
2	Barry Ray	Vice President	Administrative	0.00 %	68,048	9	23.00 %	Salary	6,953	Ln 17, Col 1	2
3	David Glenner	Vice President	Administrative	0.00 %	95,267	9	23.00 %	Salary	9,734	Ln 17, Col 1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 29,665		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2001 Ending: 2/31/2001

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Glen Health & Home Management, Inc.  
 Street Address 5454 West Fargo Avenue  
 City / State / Zip Code Skokie, IL 60077  
 Phone Number ( 847) 674-5454  
 Fax Number ( 847) 674-8311

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	419,563	5	\$ 38,195	\$ 38,886	\$ 3,540	1
2	6	Repairs and Maintenance	Patient Days	419,563	5	47,817	38,886	4,432	2
3	19	Professional Fees	Patient Days	419,563	5	134,756	38,886	12,489	3
4	20	Licenses, Permits and Inspectn	Patient Days	419,563	5	5,844	38,886	542	4
5	21	Clerical	Patient Days	419,563	5	201,055	38,886	18,634	5
6	22	Employee Benefits and Payroll	Patient Days	419,563	5	294,500	38,886	27,295	6
7	23	Training and Education	Patient Days	419,563	5	2,609	38,886	242	7
8	32	Amortization of Mortgage Cost	Patient Days	419,563	5	10,795	38,886	1,001	8
9	25	Auto Expenses	Patient Days	419,563	5	14,271	38,886	1,323	9
10	26	Insurance	Patient Days	419,563	5	498	38,886	46	10
11	30	Depreciation	Patient Days	419,563	5	131,894	38,886	12,224	11
12	32	Interest	Patient Days	419,563	5	166,618	38,886	15,443	12
13	33	Real Estate Taxes	Patient Days	419,563	5	46,491	38,886	4,309	13
14	35	Equipment and Vehicle Rental	Patient Days	419,563	5	46,797	38,886	4,337	14
15	24	Travel	Patient Days	419,563	5	6,440	38,886	597	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,148,580	\$		\$ 106,454	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Interest Expense	10
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	American National Bank		X	Mortgage	\$27,810.37	11/4/1998	\$ 3,000,000	\$ 2,632,443	12/31/2012	.0760	\$ 204,755	1
2	American National Bank		X	Amortization of mortgage costs							3,199	2
3							Mortgage interest allocated from Management Comp:				16,444	3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				\$27,810.37		\$ 3,000,000	\$ 2,632,443			\$ 224,398	9
	B. Non-Facility Related*											
10								Interest Income Offset:			(55,031)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (55,031)	14
15	TOTALS (line 9+line14)						\$ 3,000,000	\$ 2,632,443			\$ 169,367	15

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Elston Nursing and Rehabilitation Centre**# **0004861**Report Period Beginning: **1/01/2001**Ending: **12/31/2001****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2000 report.		\$ <b>107,000</b>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ <b>96,383</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$ <b>(10,617)</b>	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ <b>99,000</b>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$ <b>4,752</b>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$      For 19      Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ <b>93,135</b>	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	1996 <b>100,480</b>	8	
	1997 <b>102,958</b>	9	
	1998 <b>104,786</b>	10	
	1999 <b>104,082</b>	11	
	2000 <b>96,383</b>	12	
<b>See Attached Schedule G For Calculation Of 2001 Real Estate Tax Accrual.</b>		13	<b>FOR OHF USE ONLY</b>
		13	FROM R. E. TAX STATEMENT FOR 2000 \$
		14	PLUS APPEAL COST FROM LINE 5 \$
		15	LESS REFUND FROM LINE 6 \$
		16	AMOUNT TO USE FOR RATE CALCULATION \$

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

**2000 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Elston Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0004861

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

**A. Summary of Real Estate Tax Costs**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>13-15-404-035-0000</u>	<u>4340 North Keystone, Chicago IL</u>	\$ <u>96,382.57</u>	\$ <u>96,382.57</u>
2. <u>See attached schedule for home office allocation</u>		\$ <u>59,795.55</u>	\$ <u>4,309.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>156,178.12</u>	\$ <u>100,691.57</u>

**B. Real Estate Tax Cost Allocation:**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services?        YES        X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

**C. Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,220
 B. General Construction Type: Exterior Brick Frame Concrete and Steel
 Number of Stories Three

C. Does the Operating Entity?
 (a) Own the Facility
 (b) Rent from a Related Organization.
 (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?
 (a) Own the Equipment
 (b) Rent equipment from a Related Organization.
 (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground: (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
 YES NO
 If so, please complete the following:

1. Total Amount Incurred:
 2. Number of Years Over Which it is Being Amortized:
 3. Current Period Amortization:
 4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

## XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	32,580	1971	\$ 40,000	1
2	Allocated from Management Company:			8,960	2
3	TOTALS	32,580		\$ 48,960	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	117	1971		\$ 1,178,900	\$	30	\$ 32,741	\$ 32,741	\$ 1,178,900
5									
6	Alloc from								
7	Mgt Comp			162,210					
8	ScheduleJ								
Improvement Type**									
9	Communication system	1975		8,549		8			8,549
10	Fire door and wiring	1976		10,293		20			10,293
11	Sprinkler system and electrical wiring	1977		1,055		10			1,055
12	Roof project	1979		8,360		10			8,360
13	Sprinkler system	1980		48,000		20			48,000
14	Water heater	1980		886		10			886
15	Cabinets and countertops	1981		5,386		10			5,386
16	Circuit breakers	1983		5,209		10			5,209
17	Building Improvements	1984		18,074		10			18,074
18	Building Improvements	1985		19,017		10			19,017
19	Building Improvements	1986		18,152		10			18,152
20	Building Improvements	1987		17,392		10			17,392
21	Building Improvements	1988		18,417		10			18,417
22	Building Improvements	1990		11,795		10			11,795
23	Building Improvements	1990		4,243	142	10		(142)	4,243
24	Building Improvements	1991		19,999		10	667	667	19,999
25	Building Improvements	1992		18,921	1,892	10	1,892		18,290
26	Building Improvements	1993		53,703		10	3,230	3,230	43,505
27	Building Improvements	1994		10,073		10	1,007	1,007	7,553
28	Building Improvements	1995		48,617	4,862	10	4,862		32,411
29	Wall fittings	1997		1,828	183	10	183		854
30	Concrete ramp	1997		1,480	148	10	148		691
31	Building Improvements	1995		37,112		10	3,711	3,711	21,030
32	Sprinkler system	1996		3,000		10	300	300	1,400
33	Nurses call system	1996		3,641		10	364	364	1,699
34	Door holders	1997		1,334	134	10	134		624
35	Install circuits and outlets	1997		2,500	250	10	250		1,167
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Fencing	1997	\$ 2,560	\$ 256	10	\$ 256	\$	\$ 1,195	37
38	New brick chimney	1997	11,743	1,174	10	1,174		5,480	38
39	Install new sprinkler system	1997	2,685	269	10	269		1,255	39
40	Install alarm system	1997	2,082	208	10	208		971	40
41	Brick replacement-chimney	1998	5,330	533	10	533		1,954	41
42	Access control system with back-up power supply	1998	1,318	132	10	132		483	42
43	High pressure sodium fixtures	1998	1,900	190	10	190		697	43
44	Install door alarm on all three floors	1998	6,515	651	10	651		1,737	44
45	Sprinkler system for all three floors	1999	9,167	917	10	917		2,445	45
46	Fire dampers installation	1999	3,220	322	10	322		859	46
47	Fire alarm equipment	1999	8,000	800	10	800		2,133	47
48	Fire alarm equipment	1999	12,000	1,200	10	1,200		3,200	48
49	Concrete	1998	1,755	176	10	176		468	49
50	Install gate	1999	1,600	160	10	160		427	50
51	Fireproofing	1999	2,250	225	10	225		600	51
52	Relocate and rewire nurses call station	1999	2,500	250	10	250		667	52
53	Fire dampers installation	1999	2,062	206	10	206		550	53
54	Relocate boxes to 8'	1999	1,000	100	10	100		267	54
55	Fire dampers installation	1999	800	80	10	80		213	55
56	Installation of exhaust pipe for the laundry room	1998	1,300	130	10	130		347	56
57	Extend iron railings	1998	1,250	125	10	125		333	57
58	Relocate & rewire nurses call station	1999	8,800	880	10	880		2,347	58
59	Sprinkler system for all three floors	1999	9,000	900	10	900		2,400	59
60	Sprinkler system for all three floors	1999	9,333	933	10	933		2,489	60
61	Install flow switch	2000	2,300	230	10	230		345	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655	466	10	466		699	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826	2,982	10	2,982		4,473	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387	2,038	10	2,038		3,057	64
65	Fire alarm system	2000	48,484	4,848	10	4,848		7,272	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928	692	10	692		1,038	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600	260	10	260		390	67
68	Floor tiles, floor patches, cove base installation	2000	6,319	632	10	632		1,425	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,967,815	\$ 30,576		\$ 72,454	\$ 41,878	\$ 1,575,167	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

## STATE OF ILLINOIS

Page 12B

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,967,815	\$ 30,576		\$ 72,454	\$ 41,878	\$ 1,575,167	1
2	Carpeting, vinyl tiles & cove base installation	2000	11,028	1,102	10	1,102		1,653	2
3	Bernardsville border	2000	1,575	158	10	158		237	3
4	Install ground clamps, remove water meter, inst. phone wires	2000	1,669	166	10	166		249	4
5	Emerson wall fit	2000	1,988	198	10	198		297	5
6	Inspect & install air-conditioner power in 3 rooms	2000	1,810	182	10	182		273	6
7	Concrete & piping work	2000	2,550	255	10	255		383	7
8	Nurses station	2000	11,070	1,107	10	1,107		1,661	8
9	Furnish & install new steel door	2000	1,875	188	10	188		282	9
10	Install shower valve units and faucets	2000	2,904	290	10	290		435	10
11	Furnish & install doors	2000	22,723	2,272	10	2,272		3,408	11
12	Elevator project	2000	1,600	160	10	160		240	12
13	Asphalt paving in parking lot, new catch basin	2000	57,945	5,794	10	5,794		8,691	13
14	Advantage Mechanical project	2000	6,500	650	10	650		975	14
15	Custom wardrobes	2001	7,438	372	10	372		372	15
16	Remove lobby wall and install ceiling	2001	13,864	693	10	693		693	16
17	Install and clean out passenger elevator pump	2001	3,750	188	10	188		188	17
18	Sprinkler system heads	2001	2,750	138	10	138		138	18
19	Tile project	2001	2,983	149	10	149		149	19
20	New entrance addition project	2001	20,000	1,000	10	1,000		1,000	20
21									21
22									22
23									23
24	Allocated from Management Company -		12,913			5,307	5,307	7,358	24
25	See Attached Schedule K								25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,156,750	\$ 45,638		\$ 92,823	\$ 47,185	\$ 1,603,849	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2001 Ending: 12/31/2001  
 XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 266,017	\$ 23,504	\$ 23,504	\$	10 years	\$ 87,441	71
72	Current Year Purchases	49,077	2,454	2,454		10 years	2,454	72
73	Fully Depreciated Assets	295,035	499	499		5,7,8,10yrs	295,035	73
74	Allocated from Management Company:	65,269		6,503	6,503		31,073	74
75	TOTALS	\$ 675,398	\$ 26,457	\$ 32,960	\$ 6,503		\$ 416,003	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1989 Pontiac	1989	\$ 12,418	\$	\$	\$	3 years	\$ 12,418	76
77	Patient Care	1993 Plymouth Van	1993	23,600				3 years	23,600	77
78										78
79	Allocated from Management Company:			5,998		414	414		5,087	79
80	TOTALS			\$ 42,016	\$	\$ 414	\$ 414		\$ 41,105	80

## E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,923,124	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 72,095	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 126,197	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 54,102	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,060,957	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

## G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**Facility Name & ID Number** **Elston Nursing and Rehabilitation Centre**

# 0004861

Report Period Beginning: 1/01/2001

**Ending:** 12/31/2001

## XII. RENTAL COSTS

**A. Building and Fixed Equipment (See instructions.)**

**1. Name of Party Holding Lease:** **N/A**

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

**If NO, see instructions.**

☐ YES      ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**8. List separately any amortization of lease expense included on page 4, line 34.**

This amount was calculated by dividing the total amount to be amortized by the length of the lease.

9. Option to Buy: ☐ YES ☐ NO Terms:

**B. Equipment-Excluding Transportation and Fixed Equipment.** (See instructions.)

**15. Is Movable equipment rental included in building rental?**

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 4,351 Description: Copier \$2,565, Ice-maker \$935, Management Co Allocation \$851

**(Attach a schedule detailing the breakdown of movable equipment)**

**C. Vehicle Rental (See instructions.)**

	1	2	3	4	
	Use	Model Year and Make	Monthly Lease Payment	Rental Expense for this Period	
17	Administrative	1998 Toyota	\$ 380.00	\$ 2,658	17
18	Administrative	2001 Toyota Camry	311.00	1,865	18
19	Administrative	2001 Toyota Sienna	360.00	1,800	19
20	Allocated from Management Company:			3,487	20
21	TOTAL		\$ #####	\$ 9,810	21

**10. Effective dates of current rental agreement:**

## Beginning

**Ending**

**11. Rent to be paid in future years under the current rental agreement:**

Fiscal Year Ending	Annual Rent
--------------------	-------------

12.                      /2002 §

13. \_\_\_\_\_ /2003 \$ \_\_\_\_\_

**14.** \_\_\_\_\_ /2004 \$ \_\_\_\_\_

\* If there is an option to buy the building, please provide complete details on attached schedule.

**\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.**

**SEE ACCOUNTANTS' COMPILATION REPORT**

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? * It is the policy of this facility to hire only certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	2. <u>CLASSROOM PORTION:</u> IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	3. <u>CLINICAL PORTION:</u> IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
--	--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
(c) For in-house training programs only. Do not include fringe benefits.  
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ \_\_\_\_\_

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	1,064	\$ 32,977	\$ 561	1,064	\$ 33,538	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		45	1,396		45	1,396	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln 10a, Col 2&3	hrs		1,817	56,333	194	1,817	56,527	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				33,529		33,529	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 5					17,430		17,430	12
	Radiology and Laboratory	Ln 39, Col 3				3,576			3,576	
13	Other (specify):   Respiratory Therapy	Ln 10a, Col 3				605			605	13
14	TOTAL			\$	2,926	\$ 94,887	\$ 51,714	2,926	\$ 146,601	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 669,494	\$ 1,158,546	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 31,389 )	1,140,389	1,140,389	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	18,276	18,276	6
7	Other Prepaid Expenses	6,757	6,757	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Rent Receivable/Accr Rent</u>	(332,207)		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,502,709	\$ 2,323,968	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		497,656	12
13	Land		48,960	13
14	Buildings, at Historical Cost		1,341,110	14
15	Leasehold Improvements, at Historical Cost	539,502	815,640	15
16	Equipment, at Historical Cost	635,871	717,414	16
17	Accumulated Depreciation (book methods)	(586,196)	(2,060,957)	17
18	Deferred Charges		17,666	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify) <u>Deposits</u>	25,938	25,938	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		37,965	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 615,115	\$ 1,441,392	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,117,824	\$ 3,765,360	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 70,168	\$ 70,168	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	41,712	41,712	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	131,639	131,639	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,798	1,798	31
32	Accrued Real Estate Taxes(Sch.IX-B)		99,000	32
33	Accrued Interest Payable		17,001	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule E:</u>	286,212	286,212	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 531,529	\$ 647,530	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,632,443	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 2,632,443	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 531,529	\$ 3,279,973	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,586,295	\$ 485,387	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,117,824	\$ 3,765,360	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,764,392	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,764,392	6
	<b>A. Additions (deductions):</b>		
7	NET Income (Loss) (from page 19, line 43)	621,903	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(800,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (178,097)	17
	<b>B. Transfers (Itemize):</b>		
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 1,586,295	24

\* Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning: 1/01/2001

Ending: 12/31/2001

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 4,714,555	1
2	Discounts and Allowances for all Levels	(217,205)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,497,350	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	239,833	6
7	Oxygen	55,130	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 294,963	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	49,149	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	19,684	19
20	Radiology and X-Ray	1,040	20
21	Other Medical Services	124,142	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 194,015	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	55,820	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 55,820	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Public Aid Bedhold</b>	33,026	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 33,026	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,075,174	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	771,190	31
32	Health Care	1,749,444	32
33	General Administration	947,736	33
	<b>B. Capital Expense</b>		
34	Ownership	855,742	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	65,103	35
36	Provider Participation Fee	64,056	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,453,271	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	621,903	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 621,903	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Elston Nursing and Rehabilitation Centre**# **0004861**Report Period Beginning: **1/01/2001**Ending: **12/31/2001****XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,705	2,900	\$ 82,344	\$ 28.39	1
2	Assistant Director of Nursing	1,976	2,115	46,938	22.19	2
3	Registered Nurses	19,400	20,636	452,623	21.93	3
4	Licensed Practical Nurses	8,998	9,882	155,540	15.74	4
5	Nurse Aides & Orderlies	63,972	68,405	577,234	8.44	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,872	9,633	73,263	7.61	10
11	Social Service Workers	1,874	2,071	23,429	11.31	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,562	2,763	24,134	8.73	14
15	Cook Helpers/Assistants	16,999	18,518	141,636	7.65	15
16	Dishwashers					16
17	Maintenance Workers	4,067	4,380	43,150	9.85	17
18	Housekeepers	8,985	9,885	78,998	7.99	18
19	Laundry	5,054	5,707	43,518	7.63	19
20	Administrator	2,037	2,126	98,682	46.42	20
21	Assistant Administrator					21
22	Other Administrative	1,612	1,612	29,665	18.40	22
23	Office Manager					23
24	Clerical	15,224	16,231	182,881	11.27	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,085	2,366	33,245	14.05	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerk</u>	3,783	3,943	58,789	14.91	33
34	TOTAL (lines 1 - 33)	170,205	183,173	\$ 2,146,069 *	\$ 11.72	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 11,174	Ln 1, Col 3	35
36	Medical Director	Monthly	6,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,680	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	55	2,515	Ln11, Col 3	44
45	Social Service Consultant	28	1,332	Ln12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	480	Ln15, Col 3	47
48	Medical Librarian	16	901	Ln10, Col 3	48
49	TOTAL (lines 35 - 48)	99	\$ 24,082		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	158	\$ 3,939	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	158	\$ 3,939		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount				
Sidney Glenner	Administrative	100.00 %	\$ 12,978	Workers' Compensation Insurance	\$ 24,736	IDPH License Fee	\$ 200				
Barry Ray	Administrative	0.00 %	9,734	Unemployment Compensation Insurance	11,185	Advertising: Employee Recruitment	4,898				
David Glenner	Administrative	0.00 %	6,953	FICA Taxes	149,756	Health Care Worker Background Check	294				
Steven Schayer	Administrator	0.00 %	98,682	Employee Health Insurance	31,910	(Indicate # of checks performed <u>42</u> )					
				Employee Meals	11,819	Employment Fees	4,525				
				Illinois Municipal Retirement Fund (IMRF)*		Illinois Council on Long Term Care Dues	5,403				
				Chicago Head Tax	4,436	City of Chicago Business License	1,000				
				Union Health and Welfare	42,245	City of Chicago Driveway,Elevtor Permits	432				
				Union Pension	11,971	City of Chicago Boiler, Equip Inspections	229				
				Uniform Allowance	236	Allocated from Management Company:	542				
				401 K Match, Profit Sharing	32,611	Less: Public Relations Expense	(				
				Employee Appreciation/Vaccination, Gifts	4,112	Non-allowable advertising	(				
				See Attached Schedule D:	27,395	Yellow page advertising	(				
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V,	\$ 352,412	TOTAL (agree to Sch. V,	\$ 17,523				
(List each licensed administrator separately.)			\$ 128,347	line 22, col.8)		line 20, col. 8)					
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description	Amount			
Management Fees (eliminated in Column 7)			\$ 122,871				Out-of-State Travel	\$			
							In-State Travel				
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 122,871				Seminar Expense				
(Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee	Type		Amount								
Health Data Systems, Inc.	Computers		\$ 2,544								
Advanced Information Mgt.	Computers		1,468								
American Express Tax Services	Accounting		17,585								
Sachnoff & Weaver, Ltd.	Legal		4,006								
Schiller, Klein & McElroy, P.C.	Legal		4,752								
Pro Tech Systems, Ltd.	Maintenance Consulting		2,176								
Personnel Planners, Inc.	Unemployment Consulting		1,174								
Commitment Consulting	A/R Collections		1,868								
James O. Hamilton	Real Estate Appraisal		2,800								
Gremley & Biedermann	Land Surveyors		550								
Frost, Ruttenberg & Rothblatt	Accounting		1,047								
Moshe Calamaro/Howard Chez	Maintenance Engineering		1,391								
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V,				
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 41,361				line 24, col. 8)	\$	597		

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

**\*\*See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	Deferred Maintenance	1998	\$ 5,010	3years	\$ 835	\$ 1,670	\$ 1,670	\$ 835	\$	\$	\$	\$	\$
2	Painting & Decorating	1999	2,873	3years		479	958	958	478				
3	Painting & Decorating	2000	31,563	3years			5,261	10,521	10,521	5,260			
4	Painting & Decorating	2001	1,688	3years				281	563	563	281		
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 41,134		\$ 835	\$ 2,149	\$ 7,889	\$ 12,595	\$ 11,562	\$ 5,823	\$ 281	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre

STATE OF ILLINOIS

# 0004861

Report Period Beginning:

1/01/2001

Ending:

Page 23

12/31/2001

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN, LPN, NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Council on Long Term Care \$5,403
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 15,636 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 64,056  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ 11,819 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? Yes  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

Glen Elston Nursing and Rehabilitation Centre, Ltd.

12/31/01

Provider I.D. # 0004861

**SCHEDULE A**

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

<b>3</b>		
<b>OTHER RELATED BUSINESS ENTITIES</b>		
<b>Name</b>	<b>City</b>	<b>Type of Business</b>
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Elston Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management company
Therapy Masters	Skokie	Therapy company
GlenCare At Home, Ltd.	Skokie	Home Health agency
GlenCare Home Health, Ltd.	Skokie	Home Health agency
GlenCare Private Duty, Ltd.	Skokie	Home Health agency

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, LTD.  
 Provider #0004861  
 12/31/2001

**SCHEDULE B**

**SCHEDULE VII RELATED PARTIES**

**C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.**

Name	Compensation Received From Other Nursing Homes				Total
	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	31,528	34,048	33,208	28,238	127,022
David Glenner	16,890	18,240	17,790	15,128	68,048
Barry Ray	23,646	25,536	24,906	21,179	95,267
Total compensation received from other Nursing Homes	72,064	77,824	75,904	64,544	290,336

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/01

**XIX. SUPPORT SCHEDULES**

**SCHEDULE C**

C. Professional Services  
Page 21

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Total Schedule V, Line 19, Col. 3	<u>41,361</u>
Allocated from Management Co:	
Sachnoff & Weaver, Ltd. - Legal Services	2,063
American Express - Accounting Services	8,846
Schiller, Klein & McElroy - Legal Services	352
Frost, Ruttenberg - Accounting Services	291
Chuhak & Tecson - Legal Services	136
Lasko & Kocol - Legal Services	318
Ross Hardies - Legal Services	85
Architectural Dynamics - Engineering Services	<u>398</u>
Total allocated from Management Co.	<u>12,489</u>
Non-Allowable Expenses:	
Sachnoff & Weaver, Ltd.	-2,065
Commitment Consulting	<u>-1,868</u>
Total Non-Allowable Expenses:	<u>-3,933</u>
Reclass Schiller, Klein & McElroy to Line 33	<u>-4,752</u>
<b>Total adjustments page 21, Sch C.</b>	<u><u>3,804</u></u>
<b>Total Schedule V, line 19, column 8</b>	<u><u>45,165</u></u>

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/01

SCHEDULE D

**XIX. SUPPORT SCHEDULES**

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	9,694
FUTA	172
SUTA	316
Profit Sharing	3,710
Insurance - Hospital	10,399
Other Employee Benefits	1,091
Workers Compensation Insurance	548
401K Match	1,365
Total allocated from Management Co.	<u>27,295</u>
Allocated from Therapy Masters, Inc.	
FICA taxes	54
FUTA	1
SUTA	1
Profit Sharing	15
Insurance - Hospital	15
Workers Compensation Insurance	13
401K Match	1
Total allocated from Therapy Masters, Inc.	<u>100</u>
Total allocated to Page 21	<u>27,395</u>

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/01

**SCHEDULE E**

**XV. SUPPORT SCHEDULES**

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Insurance Payable	5,121
Sundry Payable	34,783
Accrued Union Dues	913
Credit Union	(35)
Refunds Exchange	(17,257)
Accrued Wage Assignment	2,444
Accrued Profit Sharing	40,328
Due to Third Party	220,173
Due Con. Mutual	(258)
Total, Page 17, Line36	<u><u>286,212</u></u>

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, LTD  
Provider # 0004861  
12/31/01

**SCHEDULE F**

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL  
Schedule A. Nonallowable Expenses  
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Non-allowable professional fees	-3,933	19
Adjust mgt. co. med supplies - med 'a' to cost	-18,170	10
Adjust mgt. co. med supplies - 'other' to cost	-6,777	10
Defer 2001 painting & decorating	-1,688	6
Amortization of current year deferred maintenance	12,595	6
Adjust mgt. co. food to cost	-4,978	2
Total	<u>-22,951</u>	

**See Accountants' Compilation Report**

**Glen Elston Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2001**

**SCHEDULE G**

	Accrued 1/01/01	Payments	Expense	Accrued 12/31/01
Balance @ 1/01/2001	(107,000.00)		(107,000.00)	
2000 real estate taxes paid		96,382.57	96,382.57	
Estimated 2001 real estate taxes				
2000 taxes	96,382.57			
Estimated increase	0.03			
Estimated 2001 taxes	98,792.13			
<b>USE</b>	<b>99,000.00</b>		99,000.00	(99,000.00)
Totals	(107,000.00)	96,382.57	88,382.57	(99,000.00)

Real estate tax history:

Year	Amount	Increase	
		\$	%
1992	91,814.91		
1993	93,402.35	1,587.44	1.73%
1994	96,722.55	3,320.20	3.55%
1995	98,066.80	1,344.25	1.39%
1996	100,479.72	2,412.92	2.46%
1997	102,957.90	2,478.18	2.47%
1998	104,785.68	1,827.78	1.78%
1999	104,082.35	(703.33)	-0.67%
2000	96,382.57	(7,699.78)	-7.40%

**See Accountants' Compilation Report**

**Cell:** C18

**Comment:** Formula failed to convert

Glen Elston Nursing and Rehabilitation Centre, LTD.  
Provider #0004861  
12/31/2001

**SCHEDULE I**

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Total
Direct Expense	3,470	203	825	4,498
Allocated from Management Company				1,323
<b>TOTAL</b>	<b>3,470</b>	<b>203</b>	<b>825</b>	<b>5,821</b>

**See Accountants' Compilation Report**

GlenElston Nursing and Rehabilitation Centre, Ltd.  
 Provider I.D. #0004861  
 December 31, 2001

**SCHEDULE H**

Page 3, Schedule V, Line 23, Col. 8  
 Inservice Training and Education

Training Material or Person(s) Attending	Date Attended	Location	Title Sponsor/Vendor	Total Cost
Steven Schayer	1/25/01	Lincolnwood	OBRA Surveys: Provider Protection Strategies	125
Steven Schayer	5/03/01	Lincolnwood	Lawsuit Protection Plan, Part II: Wound Management	150
Steven Schayer	5/10/2001	Lincolnwood	Successful Marketing Through Relationship Building	30
Nursing Staff	1/04/01	Facility	Pulmonary Exchange Inservice Education - Trach Care/Suctioning	350
Steven Schayer	6/13/2001	Lincolnwood	OSHA Regulations - 2001 Update	125
Food Service Staff	10/21/2001	Chicago	Cynthia Chow & Associates	400
Inservice Training and Education				<u>1,180</u>
Management Company Allocation				<u>242</u>
<b>TOTAL INSERVICE TRAINING AND EDUCATION</b>				<u><u>1,422</u></u>

**See Accountants' Compilation Report**

**HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING**

**SCHEDULE J**

		ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99- 12/31/2000	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE		
ASSET DESCRIPTION	COST 6/30/1999		6/30/1999	12/31/2000	12/31/2000	84.9438%	103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382		
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272	#	43,249	#	17,496	43,613
1998 BUILDING RENOVATION													
GENERAL CONTRACTOR	957,570		957,570		957,570								
ELECTRICAL CONTRACTOR	275,576		275,576		275,576								
HVAC CONTRACTOR	182,130		182,130		182,130								
PLUMBING CONTRACTOR	68,599		68,599		68,599								
ARCHITECT FEES	115,968		115,968		115,968								
OTHER FEES AND PERMITS	33,024		33,024		33,024								
SECURITY SYSTEM	17,953		17,953		17,953								
TELEPHONE SYSTEM	12,500		12,500		12,500								
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226								
CAPITALIZED INTEREST	121,387		106,126		106,126								
LANDSCAPING	30,000		30,000		30,000								
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720								
HVAC SYSTEMS	24,749	-10,235	0										
WALL CONSTRUCTION	10,235	-10,634	0										
ELECTRICAL	10,634	-26,075	0										
MISC. IMPROVEMENTS	26,075	-5,900	0										
ASPHALT DRIVEWAY	5,900		0		<u>1,834,392</u>	1,558,202	348,857	377,022	#	344,940	#	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929								
HMS + ASSOCIATES-INTERIOR				31,505	31,505								
SAM MORMINO-LANDSCAPING				1,050	1,050								
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468								
MISC.				11,076	11,076								
					<u>63,028</u>	53,538	11,986	12,954	#	11,852	#	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000	<u>5,000</u>								
					5,000	4,247	951	1,028	#	940	#	380	948
2001 NO ADDITIONS					<u>2,132,420</u>	<u>1,811,359</u>	<u>405,534</u>	<u>438,276</u>	<u>400,981</u>	<u>162,210</u>		<u>404,357</u>	

**See Accountants' Compilation Report**